Accounts of 1104.

The total revenue under service heads amounted to Rs. 91,11,859 as against Rs. 77,06.200 the budget estimate and Rs. 87,88,400 the revised estimate for 1104. Compared with the actuals of the previous year the receipts for 1104 showed a net increase of Rs. 4;87,566. The increase was mainly noticeable under 'Excise' on account of increased income under 'Abkari', under 'Forests' due to the higher prices fetched at auction sales, under 'Tramway' due to the credit to this head of the transport charges of Sirkar timber and under 'Railway' due to the increase in goods traffic.

The total expenditure under the service heads amounted to Rs. 73,43,722 as against Rs. 74,16,400 and Rs. 75,08,200 the budget and revised estimates of 1104. Compared with the actuals of 1103 (Rs. 67,14,128) there was an increase of Rs. 6,29,594 in expenditure. The heads mainly responsible for the increase were 'Public Works', 'Forests' (owing to the debit to this head of the charges for the transport of Sirkar timber by Tramway,) 'Railway', 'Charities' (owing to the special grant made for water supply) and 'Up-lift of the Depressed Classes' a new item of expenditure started during the year.

The State had thus for the year a surplus of Rs. 17,68,137 thus enabling her to have in all a net asset of Rs. 93,49,890 after making due provision for all liabilities as against Rs. 75,81,753 at the beginning of the year.

Revised Estimate of 1105.

The budget estimate of the current year was so framed as to leave a surplus of Rs. 3,13,300 the estimated receipts and expenditure having been Rs. 86,09,100 and Rs. 82,95,800 respectively. The revised estimate shows an improvement of Rs. 6,17,600 in revenue and an increase of Rs. 5,74,000 in expenditure thus raising the anticipated surplus from Rs.3,13,300 to Rs. 3,56,900.

Receipts.—The main heads contributing to the enhancement of the anticipated revenue are 'Customs' as usual, 'Railway', 'Public Works', 'Abkari and Ganja', 'Opium' and 'Land Revenue'. The actual amount realised during the year under the 'Interportal Trade Convention' has come to Rs. 15,88,819 against the modest anticipation of Rs. 12,00,000 in the budget estimate and the actual has been put down accordingly in the revised estimate. Due to increased traffic, 'Railway' is expected to bring in an enhanced revenue of one lakh of rupees over the budget estimate of Rs. 13,00,000, while the higher amounts fetched from tolls and terries, the larger sale of unserviceable materials and the increased receipts under canal navigation are

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anticipated to raise the receipts under 'Public Works' by Rs. 52,700 as compared with the budget estimate of Rs. 2,16,600. Under 'Abkari and Ganja', an increase in revenue of Rs. 39,200 is anticipated over the budget estimate of Rs. 12,54,600 owing chiefly to increased consumption, etc. The revised estimate under 'Opium' is fixed at Rs. 1,53,100 as against the budget estimate of Rs. 1,26,900, the increase being mainly under 'Duty on Opium', due to the new system under which the duty on the drug is not to be remitted to the British Government at the time of indent. A refund is thus expected this year itself from the British Government on account of the opium paid for and imported after the 1st April 1930 as explained in the Memorandum. The revised estimate under 'Land Revenue' exceeds the budget estimate of Rs. 12,22,100 by Rs. 14,400 mainly on account of the adjustment of the compensation for fishing stakes received from the British Government. Against these increases, slight decreases in revenue also are anticipated especially under 'Stamps' chiefly in the receipts under court-fee stamps; 'Tramway', etc.

Disbursements.—Turning to the expenditure side, we find that the revised estimate is placed at Rs. 88,69,800 as against the budget estimate of Rs. 82,95,800, thus showing an increase of Rs. 5,74,000.

Apart from the general increase in the cost of establishments of all Departments consequent on the revision of pay of officers effected during the course of the year according to the orders on the Report of the Special Finance Committee, we have had, during the year, to meet several pressing demands from Departments in several cases of a non-recurring nature and supplementary grants to the extent of roughly Rs. 2,00,000 have been sanctioned till now with your concurrence, while additional grants amounting to a rough aggregate of Rs. 1,80,000 have so far been made under non-voted heads as well. Applications for additional grants on account of revision are still to be received from Heads of Departments. Increase of expenditure occurs chiefly under

1. Public Works
2. Miscellaneous
3. State Conveyances
4. Law and Justice
5. Land Revenue
6. Military, etc.

The large increase under 'Public Works', *viz.*, Rs. 2,67,500 is mainly due to the works which had to be urgently done in connection with the visit of His Excellency the Viceroy to the State in the early part of the year and partly due to the Nelliampathy Road for which an additional grant of Rs. 1,50,000 has been already voted by the Council. The bulk of the increase of Rs. 1,94,500 under 'Miscellaneous' over the budget

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